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Attorney for Defendants
SULLIVAN PROPERTIES, INC.
and ROBERT B. SULLIVAN

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

SCOTTSDALE INSURANCE COMPANY,) CIVIL NO. CV04-00550 HG BMK
) (Declaratory Relief)
)
Plaintiff,) DEFENDANTS SULLIVAN
vs.) PROPERTIES, INC. and
SULLIVAN PROPERTIES, INC.;) ROBERT B. SULLIVAN'S
ROBERT B. SULLIVAN; MAUI) MEMORANDUM IN
LAND & PINEAPPLE COMPANY,) OPPOSITION TO PLAINTIFF
INC.; AND KAPALUA LAND) SCOTTSDALE INSURANCE
COMPANY, LTD.) COMPANY'S REQUEST FOR
) TAXATION OF COSTS, FILED
) SEPTEMBER 6, 2007;
Defendants.) CERTIFICATE OF SERVICE
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**DEFENDANTS SULLIVAN PROPERTIES, INC. and ROBERT B.
SULLIVAN'S MEMORANDUM IN OPPOSITION TO PLAINTIFF
SCOTTSDALE INSURANCE COMPANY'S REQUEST FOR
TAXATION OF COSTS, FILED SEPTEMBER 6, 2007**

Defendants SULLIVAN PROPERTIES, INC. and ROBERT B. SULLIVAN (collectively "Defendants SULLIVAN"), by and through their attorneys RICHARDS & LUKE, and pursuant to the provisions of Rule 54(d)(1), Federal Rules of Civil Procedure, hereby submit their opposition to Plaintiff SCOTTSDALE INSURANCE COMPANY's Request for Taxation of Costs/Bill of Costs, filed on September 6, 2007.

Prior to the filing of Plaintiff's Request for Taxation of Costs and Bill of Costs, seeking an award of \$3,056.47, Defendants SULLIVAN filed a Notice of Appeal in this action on September 6, 2007. Plaintiff's counsel was aware of this notice of appeal, prior to filing and service of Plaintiff's request for taxation of costs. Under these circumstances, this Court may lack jurisdiction to adjudicate Plaintiff's request for taxation of costs.

Assuming jurisdiction has been retained for purposes of this taxation, Defendants SULLIVAN oppose Plaintiff's request for costs of duplication, in the amount of \$2,585.47, where such expenses are not properly and sufficiently described and documented, such that the reasonableness and necessity of these

expenses has not been established by Plaintiff. Defendants SULLIVAN have no further objections.

DATED: Honolulu, Hawaii, September 17, 2007.

/s/ Michele-Lynn E. Luke
MICHELE-LYNN E. LUKE
Attorneys for Defendants
SULLIVAN PROPERTIES, INC.
and ROBERT B. SULLIVAN

CERTIFICATE OF SERVICE

I hereby certify that, on September 17, 2007, and by the methods of service noted below, a true and correct copy of the foregoing was served on the following at their last known addresses:

SERVED ELECTRONICALLY THROUGH CM/ECF:

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MAUI LAND & PINEAPPLE
COMPANY, INC. and KAPALUA LAND COMPANY, LTD.

DATED: Honolulu, Hawaii, September 17, 2007.

/s/ Michele-Lynn E. Luke
MICHELE-LYNN E. LUKE
Attorney for Defendants
SULLIVAN PROPERTIES, INC.
and ROBERT B. SULLIVAN